

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

<b>IN RE:</b>	)	<b>Case No. 20-66626-PWB</b>
	)	
<b>CIRCA OF AMERICA, LLC,</b>	)	
	)	<b>Chapter 7</b>
	)	
<b>Debtor</b>	)	

**TRUSTEE'S APPLICATION FOR AUTHORITY  
TO EMPLOY PROFESSIONAL PERSON**

NOW COMES Jason L. Pettie, Trustee in the above-captioned case, and does hereby submit this Application for Authority to Employ Stonebridge Accounting & Forensics, LLC, to perform certain accounting and tax work on behalf of the Estate (the "Application"), and in support thereof, the Trustee respectfully shows the Court as follows.

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to § 28 U.S.C. § 157(b). Venue of the Debtor's Chapter 7 case in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are sections 105 and 327(a) of the Bankruptcy Code and Bankruptcy Rule 2014.

2. This Application is supported by the affidavit of Robert C. Albretsen attached hereto as Exhibit "A".

3. Stonebridge Accounting & Forensics, LLC (the "Applicant") has no relation or connection to the Debtor to the best of the Applicant's knowledge, and employs a certified public accountant duly admitted to practice in the State of Georgia.

4. In order to expedite the administration of the Estate, Applicant has heretofore performed certain professional services for the Estate or plans to perform such services, which may be rendered prior to the Court's entry of an Order upon this Application.

5. The Applicant understands that all fees, commissions, and expenses are subject to approval by this Court after application, notice, and hearing thereon. Applicant is usually compensated at a rate of \$255 per hour for Spence A. Shumway., CPA and Robert C. Albretsen, CPA, the accountants chiefly responsible for the work to be done in this case.

6. The Trustee expects the professional services which the accountant is to render in this case will include (i) preparation of federal and state income tax returns as required by law, and (ii) such other work as may be indicated by the accountant's analysis of the records of the Debtor and the Estate.

**WHEREFORE**, the Trustee respectfully prays for entry of an order (i) authorizing the employment of Stonebridge Accounting & Forensics, LLC as accountant for the Estate, and (ii) for such other and further relief as the Court may deem just and proper.

Respectfully submitted this 2nd day of June, 2020.

/s/ Jason L. Pettie

Jason L. Pettie, Trustee  
Georgia Bar # 574783  
P.O. Box 17936  
Atlanta, Georgia 30316  
(404) 638-5984

STATE OF GEORGIA  
COUNTY OF GWINNETT

Re: Circa of America, LLC, Debtor, Chapter 7 Case No. 20-66626-PWB

STATEMENT GIVEN UNDER BANKRUPTCY RULES 2014 AND 5002

Personally appeared before the undersigned officer duly authorized by law to administer oaths, ROBERT C. ALBRETSSEN, a managing member of the accounting firm of STONEBRIDGE ACCOUNTING & FORENSICS LLC, who after being duly sworn, on oath deposes and says:

- 1) I am a member of Stonebridge Accounting & Forensics LLC and I am a Certified Public Accountant duly admitted to practice in the State of Georgia, with offices located at 2570 Amberbrook Lane, Grayson, GA 30017 (P.O. Box 1290, Grayson, GA 30017).
- 2) To the best of my knowledge:
  - a) I am, and every person in my firm is, a "disinterested person," as defined by 11 U.S.C. Section 101(14), regarding the aforementioned Debtor;
  - b) Neither I nor any member of this firm
    - i. hold or represent an interest adverse to this Estate;
    - ii. have had any business, professional, or other connections up to the date of this Affidavit with the aforementioned Debtor, the Debtor's attorney creditors, or any other party in interest in this case of which I am aware, which would be adverse to this Estate;
    - iii. is related to any Judge of this Court, or so connected now or in the past with any Judge of this Court as to render such appointment of employment improper; and
    - iv. (except in a professional, civic, social or similar nonpecuniary relationship) according to the best of my knowledge, information and belief, have any connection with the Debtor, any of the creditors of this Estate, any other known party in interest, with attorneys and accountants for the Debtor, with the United States Trustee or with any person employed in the office of the United States Trustee, other than possible accounting or tax work on behalf of a different bankruptcy estate in which such counsel may have been involved or may have been the trustee.

FURTHER AFFIANT SAYETH NAUGHT.

STONEBRIDGE ACCOUNTING & FORENSICS LLC

By:   
Robert C. Albretsen

Sworn to and Subscribed  
before me this 15<sup>th</sup> day of  
June, 2020

  
Notary Public

My Commission Expires: Dec 17, 2023



**CERTIFICATE OF SERVICE**

I, the undersigned attorney, do hereby certify that I have served a copy of the foregoing pleading on those parties listed below by mailing a copy thereof, via first class U.S. Mail in a properly addressed envelope with sufficient postage affixed.

Office of the U.S. Trustee  
Room 362, Russell Federal Bldg  
75 Ted Turner Dr, SW  
Atlanta, Georgia 30303

Circa Of America, Llc  
1040 Crown Point Pkwy Suite 250  
Atlanta, GA 30338

Matthew W. Levin  
Scroggins & Williamson, P.C.  
One Riverside, Suite 450  
4401 Northside Parkway  
Atlanta, GA 30327

/s/ Jason L. Pettie

Jason L. Pettie  
Georgia Bar # 574783